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HMRC Tightens Rules for Temporary Excise Goods Holders

Updated guidance raises the bar for UK businesses receiving alcohol and other duty-suspended goods.

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HM Revenue & Customs has updated its guidance for temporary registered consignees, tightening the rules that govern how businesses in the United Kingdom can receive excise goods such as alcohol under duty suspension.

The revised notice, known as Excise Notice 204a, sets out the conditions for companies that are approved to take temporary possession of excise goods before they are moved on or processed. HMRC said the scheme is meant for businesses that need to handle these goods temporarily without paying duty immediately, but only if they meet registration, record-keeping and control requirements.

The notice applies to businesses involved in storage, processing or movement of excise goods. It explains how firms can apply to become temporary registered consignees, what information they must provide and what HMRC expects in terms of security arrangements, reporting and oversight. Companies must show that they have adequate controls over the goods while they are under their care and must keep accurate records of arrivals, movements and any changes in status.

HMRC said applicants must be established in the UK or the European Economic Area and must have suitable facilities and procedures in place. The agency will assess each application and decide whether to approve or refuse it. If approval is granted, the business can receive excise goods under the scheme, but it remains responsible for complying with all conditions attached to that permission.

The guidance also makes clear that HMRC can suspend or revoke approval if a business fails to meet its obligations. That includes failures in record keeping, reporting or allowing inspections. The notice says the scheme is designed to ensure compliance with excise duty rules and to reduce the risk of misuse while goods are moving through the supply chain.

For operators handling alcohol and other excise goods, the update reinforces the need for tighter internal controls and more careful documentation. Businesses using the scheme must be able to account for goods at every stage and respond to HMRC requests for information.